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State of Idaho  
Legislative Services Office  
Management Report

A communication to the Joint Finance-Appropriations Committee

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**IDAHO STATE POLICE**  
**FY 2009, 2010, and 2011**

Report MR33011  
Date Issued: November 28, 2012

*Serving Idaho's Citizen Legislature*



Idaho Legislative Services Office  
Legislative Audits Division

## IDAHO STATE POLICE

April Renfro, Manager

### SUMMARY

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#### **PURPOSE OF MANAGEMENT REVIEW**

We conducted a management review of the Idaho State Police (ISP) covering the fiscal years ended June 30, 2009, 2010, and 2011. Our review covered general administrative procedures and accounting controls to determine that activities were properly recorded and reported.

The intent of this review was not to express an opinion, but to provide general assurance on internal controls and to raise the awareness of management and others of any conditions and control weaknesses that may exist and offer recommendations for improvement.

#### **CONCLUSION**

We did not identify any significant conditions or weaknesses in the processes and controls over the general administrative and accounting procedures. Other issues were identified that would improve internal control, compliance, and efficiency, which were reported to management separately.

#### **FINDINGS AND RECOMMENDATIONS**

There are no findings and recommendations in this report or in the prior report.

A copy of this report is available at <http://www.legislature.idaho.gov/audit/auditsummaries.htm> or by calling 208-334-4832.

#### **AGENCY RESPONSE**

ISP has reviewed the report and is in agreement with its contents.

#### **FINANCIAL INFORMATION**

ISP is funded by a General Fund appropriation, motor vehicle fees, federal funds, and other miscellaneous receipts. The following financial data is for informational purposes only.

# IDAHO STATE POLICE FY11 – FINANCIAL SUMMARY

Fund	Fund Description	Beginning	Receipts	Advances/	Disbursements	Ending
		Appropriation/ Cash Balance		Transfers In		Appropriation/ Cash Balance
0001	General Fund	\$ 13,663,900	\$ 1,577,938	\$ -	\$ 13,712,705	\$ 1,529,133
0264	State Police Fund	1,715,546	232,510	16,148,151	16,258,124	1,838,083
0264-01	State Police Fund - Choice Fund	5,513,074	6,414	4,577,684	9,261,857	835,315
0266	Search and Rescue	26,374	24,552	81,813	95,775	36,964
0266-01	Search and Rescue Snowmobile	27,434	362	46,691	15,169	59,318
0272	POST	638,849	3,382,163	-	3,059,933	961,079
0273	Drug Enforcement Donation	1,018,070	528,574	-	570,569	976,075
0273-08	Drug Donation - Drug Hot Line	116,161	42,588	-	39,521	119,228
0274	Hazardous Materials	120,863	3,682	551,599	213,827	462,317
0275	ILETS	576,528	932,741	-	698,328	810,941
0346	Federal - ARRA	5,397,566	944,186	-	2,738,229	3,603,523
0348	Federal	522,473	8,494,892	-	6,517,431	2,499,934
0348-95	CMIA Grants	17,954	-	-	-	17,954
0349	Miscellaneous Revenue	908,395	1,900,362	360,648	2,423,102	746,303
0349-04	Consumer Protection	25,500	9,875	2,050	4,938	32,487
0499	Idaho Millenium Income	-	-	94,000	94,000	-
0809	LE Narcotic Drug Control	159,801	182,962	-	151,000	191,763
<b>TOTALS</b>		<b>\$ 30,448,488</b>	<b>\$ 18,263,801</b>	<b>\$ 21,862,636</b>	<b>\$ 55,854,508</b>	<b>\$ 14,720,417</b>

This report is intended solely for the information and use of the State of Idaho and the Idaho State Police and is not intended to be used by anyone other than these specified parties.

We appreciate the cooperation and assistance given to us by the director, Colonel Jerry Russell, and his staff.

## **ASSIGNED STAFF**

James Combo, CPA, GGFM, Managing Auditor

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Andrew Montz, Staff Auditor

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## AGENCY RESPONSE

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Colonel G. Jerry Russell  
Director

# Idaho State Police

Service Since 1939



C.L. "Butch" Otter  
Governor

November 21, 2012

April Renfro, Manager  
Legislative Audits  
LEGISLATIVE SERVICES OFFICE  
P O Box 83720  
Boise, ID 83720-0054

RE: Fiscal Year 2009-2011 Audit Report


Dear April:

The Idaho State Police has reviewed the Fiscal Year 2009-2011 Management Report conducted by your office. There were no findings or recommendations contained in the report and the report concluded, "We did not identify any significant conditions or weaknesses in the general administrative and accounting controls," of the Idaho State Police.

We hereby accept the FY 2009-2011 Management Report and its conclusion.

It was my pleasure to work with your staff on our campus regarding this project. I appreciate their professionalism and courtesy. If I can provide further information, please contact me at (208) 884-7003.

Sincerely,

  
Colonel G. Jerry Russell  
Director

# APPENDIX

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## **HISTORY**

The Idaho State Police was created in 1919 as part of the State Constabulary. In 1923, the State Constabulary was abolished, and the Idaho State Police was assigned to the Secretary of State. The Idaho State Police was responsible for enforcing various State laws, collecting motor vehicle fees, and issuing professional licenses. The department remained under the Secretary of State for ten years.

In 1933, the legislature transferred the duties and responsibilities of the Idaho State Police to a newly created Department of Law Enforcement (DLE). From 1969 to 2000, legislative action and executive reorganization altered the DLE. In 1974, narcotics investigators from the Office of the Attorney General were transferred to the DLE; in 1988, the Bureau of Forensics Services moved from the Department of Health and Welfare to the DLE; and in 1995, the Bureau of Criminal Identification was created in Idaho Code. Following a major agency reorganization in 2000, the legislature, through HB 660, changed the DLE's name to Idaho State Police (ISP), effective July 1, 2000.

## **PURPOSE**

The mission of the ISP is to provide public safety across the State of Idaho through law enforcement excellence.

## **STATUTORY AUTHORITY**

The ISP derives its statutory authority from multiple sections of Idaho Code including the following:

- Title 67, Chapter 29 – Idaho State Police
- Title 19 – Criminal Procedure
- Title 23 – Alcoholic Beverages
- Title 37 – Food, Drugs, and Oil

Other functional activities that report to the ISP director, but are issued in a separate audit report, include the following:

- Peace Officers Standards and Training Academy (POST)
- State Racing Commission
- State Brand Board

## **ORGANIZATION**

The following is a description of each program within the ISP.

Director's Office – This program provides executive and administrative support to the other programs. These administrative services include executive management, financial services, personnel, planning grants, and research.

Patrol – This program is responsible for providing public safety, service, and protection throughout the State. Patrol is also responsible for fleet management. For management purposes, the State is divided into six geographical regions.

Investigations – This program conducts criminal and administrative investigations, assists local law enforcement agencies, and enforces provisions of the Controlled Substance Act.

Law Enforcement Program – This program enforces the Idaho Alcoholic Beverage Code by licensing and inspecting retail establishments.

Executive Protection – This program provides protection to the Governor and, as needed, to the legislature.

Support Services – This program provides internal and external support services, including criminal identification, information technology, fleet management, and internal training.

Forensic Services – This program provides scientific analysis, examination, testimony, crime scene investigation, training, and research to the criminal justice community. There are three forensic labs covering three regions in the State: Coeur d'Alene, Region 1; Meridian, Region 3; and Pocatello, Region 5.

## **FUNDING**

The ISP is funded by an appropriation from the State General Fund, motor vehicle fees, federal funds, and miscellaneous receipts. The following is a brief description of the ISP's operating funds.

0001 General Fund – This fund receives a General Fund appropriation used to pay the ISP's administrative expenses, as well as support investigations, law enforcement, support services, and forensic services programs. The fund also pays a portion of the Patrol Program administrative costs and capital outlay needs.

A subsidiary of the General Fund is used to administer the licensing activities of the Alcohol Beverage Control Program. Money is held in the subsidiary account until a license is issued to the applicant.

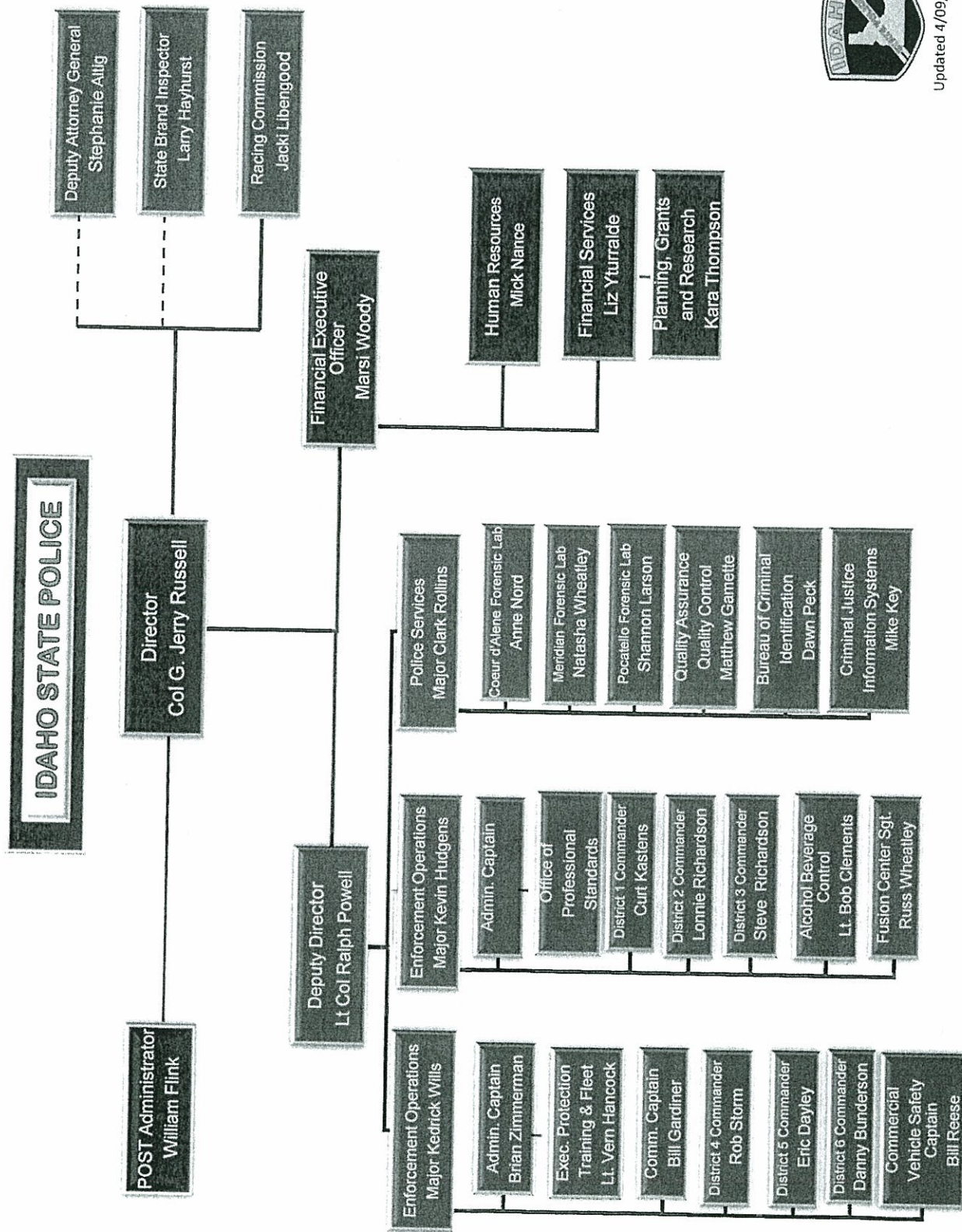
0125 Indirect Cost Fund – This fund's balance comprises federal reimbursements and indirect costs received to administer some federal grants. The fund pays part of the costs associated with federal grants.

0232 Disaster Emergency Fund – This fund receives subgrants from the Bureau of Disaster Services. These funds are used for reimbursement of expenditures for goods and services related to a "declared" disaster.

0264 Law Enforcement Fund – This fund receives 5 percent of the motor vehicle fees, fuel taxes, and other fees collected by the Idaho Transportation Department in its Highway Distribution Account. The fund pays the expenses of maintaining and operating the ISP. (I.C. §§ 40-701 and 67-2908)



0264-01 Project CHOICE Fund – This fund receives \$3 per vehicle registration. The fee shall be used exclusively for the purposes of creating a career ladder within the ISP and to provide salaries that encourage hiring and retaining trained and qualified employees for ISP positions. (I.C. § 49-454)



Updated 4/09/2012